

IN THE SPECIFICATION

Please change Table 2 to read as shown below:

Table 2

<b>Enterprise Element</b>	<b>Segment of Value</b>	<b>Valuation Methodology</b>
• Excess Cash & Marketable Securities		GAAP
• Market Sentiment		Market Value* – (COPTOT + $\sum$ Real option Values + Excess Cash)
• Total current-operation value (COPTOT):		Income Valuation
Financial Assets: Cash & Marketable Securities (CASH)		GAAP
Financial Assets: Accounts Receivable (AR)		GAAP
Financial Assets: Inventory (IN)		GAAP
Financial Assets: Prepaid Expenses (PE)		GAAP
Financial Assets: Other Assets (OA)		Lower of GAAP or liquidation value
Elements of Value: Production Equipment (PEQ)		If calculated value > liquidation value, then use system calculated value, else use liquidation value
Elements of Value: Intangible Elements (IE): Customers, Employees, Vendors, Strategic Partnerships, Brands, Other Intangibles		System calculated value for each IE
Elements of Value: General Going Concern Value (GCV)		GCV = COPTOT - CASH - AR - IN - PE - PEQ - OA - $\sum$ IE
• Real Options		Real option algorithms & industry real option allocation each based on relative strength of intangible elements
• Contingent Liabilities		Real option algorithms

\* The user also has the option of specifying the total value